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*Counsel to the Official
Committee of Unsecured Creditors*

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SANTA ROSA DIVISION**

In re
LEFEVER MATTSON,
a California corporation, *et al.*,¹
Debtors.

Case No. 24-10545 CN (Lead Case)
(Jointly Administered)
Chapter 11

In re
KS MATTSON PARTNERS, LP,
Debtor.

**THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS' RESPONSE
TO THE MOTION TO DESIGNATE
TILLMAN OPPOSING INVESTORS AS
"PERMITTED PART[IES]" UNDER THE
CONFIDENTIALITY PROTOCOLS**

Hearing:

Date: January 9, 2026
Time: 11:00 a.m. (Pacific time)
Place: *In person or Via Zoom*
United States Bankruptcy Court
1300 Clay Street, Courtroom 215
Oakland, CA 94612

¹ The last four digits of LeFever Mattson's tax identification number are 7537. The last four digits of the tax identification number for KS Mattson Partners, LP ("KSMP") are 5060. KSMP's address for service is c/o Stapleton Group, 514 Via de la Valle, Solana Beach, CA 92075. The address for service on LeFever Mattson and all other Debtors is 6359 Auburn Blvd., Suite B, Citrus Heights, CA 95621. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://veritaglobal.net/LM>.

1 The Official Committee of Unsecured Creditors (the “Committee”) of the above captioned
2 debtors (collectively, the “Debtors”) files this response to the *Motion to Designate Tillman*
3 *Opposing Investors as “Permitted Part[ies]” Under Confidentiality Protocols* [Docket No. 3210]
4 (the “Motion”)² filed by the Tillman Opposing Investors.

5 **RESPONSE**

6 The Motion provides two bases for why the Tillman Opposing Investors should be
7 designated as “permitted parties” pursuant to the confidentiality procedures (the “Confidentiality
8 Procedures”) approved by the Bar Date Orders.³ **First**, the Tillman Opposing Investors assert that
9 they are unable to adequately assess the impact of the *Third Amended Joint Chapter 11 Plan of*
10 *Liquidation* [Docket No. 3108] (the “Plan”) on their investments and whether to accept or reject the
11 Plan without reviewing the proofs of claim and proofs of interest filed by investors (collectively, the
12 “Investor Claims”). **Second**, the Tillman Opposing Investors assert that they require access to the
13 Investor Claims because they are contemplating filing an objection to the Plan and utilizing experts
14 in furtherance of their objection. In fact, following the filing of the Motion, the Tillman Opposing
15 Investors served the Committee and the Debtors (collectively, the “Plan Proponents”) with extensive
16 discovery in connection with the Plan and served the Plan Proponents with their identification of
17 expert report topics.

18 The first rationale for the requested relief is improper. As set forth in the Court’s *Order (I)*
19 *Approving the Plan Summary and Approving Disclosure Statement; (II) Scheduling Status*
20 *Conference on Confirmation of Plan and Approving the Form and Manner of Service of the*
21 *Confirmation Notice; (III) Establishing Procedures for the Solicitation and Tabulation of Votes on*
22 *Plan; (IV) Estimating Investor Claims and Interests Solely for Voting Purposes; and (V) Approving*
23 *Related Matters* [Docket No. 3105] (the “Solicitation Procedures Order”), the Disclosure Statement

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25 ² A capitalized term used but not defined herein shall have the meaning ascribed to it in the Motion.

26 ³ *Order (1) Establishing Bar Date; (2) Approving Form and Manner of Notice of Bar Date and Procedures with*
27 *Respect Thereto, and (3) Approving Confidentiality Protocols* [Docket No. 459] (the “LFM Bar Date Order”) and
28 *Order Granting Motion for an Order (1) Establishing Bar Date; (2) Approving Form and Manner of Notice of Bar*
Date and Procedures with Respect Thereto, and (3) Approving Confidentiality Protocols [Docket No. 2184] (the
“KSMP Bar Date Order,” and with the LFM Bar Date Order, the “Bar Date Orders”).

1 was approved “as containing adequate information within the meaning of section 1125 of the
2 Bankruptcy Code.” Solicitation Procedures Order, ¶ 3. Therefore, the Tillman Opposing Investors
3 do not need access to Investor Claims to determine whether to accept or reject the Plan – the Court
4 has already determined that the Disclosure Statement contains adequate information to make this
5 assessment.

6 However, with respect to the second rationale – the Tillman Opposing Investors require
7 access to Investor Claims for purposes of contesting the Plan – the Committee acknowledges that
8 the relief sought is appropriate, as modified below.

9 In response to the Motion, the Committee received emails from over 40 investors expressing
10 their concern that their confidential personal financial information would be shared with the Tillman
11 Opposing Investors. Consequently, the Committee engaged with counsel to the Tillman Opposing
12 Investors to negotiate a revised form of order that limits the production of Investor Claims to counsel
13 to the Tillman Opposing Investors on a “Professional Eyes Only” basis. The Tillman Opposing
14 Investors and Committee have agreed upon the revised proposed form of order (the “Revised
15 Proposed Order”) attached hereto as **Exhibit A**.⁴ The Revised Proposed Order provides that only
16 *counsel* to the Tillman Opposing Investors (including any experts retained by such counsel) will be
17 designated as permitted parties and that the Tillman Opposing Investors will *not* be designated as
18 permitted parties. Therefore, the Tillman Opposing Investors will *not* see another investor’s
19 confidential personal financial information – only counsel to the Tillman Opposing Investors (or
20 experts retained by such counsel) will be allowed to view the Investor Claims.

21 The Committee respectfully requests that should the Court grant the requested relief, the
22 Court enter the Revised Proposed Order.

23 Dated: January 8, 2026

PACHULSKI STANG ZIEHL & JONES LLP

24 By: /s/ Brooke E. Wilson
25 Brooke E. Wilson

26 *Counsel to the Official Committee of Unsecured*
27 *Creditors*

28 ⁴ Attached hereto as **Exhibit B** is a comparison of the Revised Proposed Order to the form of order attached to the Motion.

EXHIBIT A

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*Attorneys for the Tillman Opposing
Investors¹*

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In re:

LEFEVER MATTSON, a California
corporation, et al.²

Debtors.

Case No. 24-10545 CN (Lead Case)
(Jointly Administered)
Chapter 11

**[PROPOSED] ORDER DESIGNATING
TILLMAN OPPOSING INVESTORS AS
“PERMITTED PART[IES]” UNDER
CONFIDENTIALITY PROTOCOLS**

¹ The undersigned represent Ruth Tillman; Robert Dean Rhoads, individually and as Trustee of the Robert Donald Rhoads Living Trust; Dolores Rhoads, individually and as Trustee of the Dolores Irene Rhoads Living Trust; Elaine Lockwood; Sylvia Vreeland; Ward Pitman and Anne Pitman, as Trustees of the Ward and Anne Pitman Trust; Randall Roth, individually and as Trustee of the Randall D. Roth and Diane L. Roth Revocable Living Trust; Gregory Poulos; Kay Poulos; Donald Hicks, individually and as Trustee of the Hicks Living Trust; Kimberlie Hicks, as Trustee of the Hicks Living Trust; Corey Anderson and Ute Anderson, as Trustees of the Corey and Ute Anderson Living Trust; Daniel Wallen and Maria Wallen, as Trustees of the Wallen Family Trust; David Ciappara and Irene Ciappara, as Trustees of the David and Irene Ciappara Living Trust; Vitas Alekna and Dalia Alekna, as Trustees of the Vitas Alekna and Dalia Alekna 2002 Revocable Trust; Nancy Sloan, as Trustee of the Nancy M. Sloan Revocable Trust; Daniel Dowell, individually; and Peter S. Strickland, as Trustee of the Peter S. Strickland Trust (hereinafter referred to, collectively, as the “Tillman Opposing Investors”).

² The last four digits of LeFever Mattson’s tax identification number are 7537. Due to the large number of debtor entities in these chapter 11 cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://veritaglobal.net/LM>. The address for service on the Debtors is 6359 Auburn Blvd., Suite B, Citrus Heights, CA 95621.

In re:
KS MATTSON PARTNERS, LP,
Debtor.

Date: January 9, 2026
Time: 11:00 am
Location: 1300 Clay Street, Courtroom 215
Oakland, CA 94612
Judge: Hon. Charles D. Novack

The motion of the Tillman Opposing Investors to designate the Tillman Opposing Investors as “Permitted Part[ies]” under the Court’s (I) *Order Establishing Bar Date, Approving Form and Manner of Bar Date Notice and Related Procedures, and Approving Confidentiality Protocols* (Doc. No. 459) (the “*LFM Confidentiality Protocols*”) and (II) *Order Establishing Bar Date, Approving Form and Manner of Bar Date Notice and Related Procedures, and Approving Confidentiality Protocols* (Doc. No. 2184) (the “*KSMP Confidentiality Protocols*,” and collectively with the *LFM Confidentiality Protocols*, the “*Confidentiality Protocols*”), having been filed, the Court having held a hearing, and good cause appearing:

It is hereby ORDERED that:

1. Counsel to the Tillman Opposing Investors (including any experts retained by such counsel) (collectively, the “Tillman Permitted Parties”) shall be designated as “Permitted Part[ies]” under the *Confidentiality Protocols* upon execution of a confidentiality agreement in a form mutually agreeable with the Debtors and Committee.

2. The Tillman Opposing Investors shall not be deemed “Permitted Part[ies]” under the *Confidentiality Protocols* absent a further order of the Court.

3. The claims administrator shall turn over all Proofs of Claim and Proofs of Interest filed against the Debtors to counsel for the Tillman Opposing Investors within fourteen (14) calendar days of entry of this order. All such Proofs of Claim and Proofs of Interest shall be deemed produced to the Tillman Permitted Parties on a “Professional Eyes Only” basis and their contents shall not be shared or otherwise disclosed to the Tillman Opposing Investors absent a further order of the Court.

END OF ORDER

EXHIBIT B

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It is hereby ORDERED that:

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2. The Tillman Opposing Investors shall not be deemed “Permitted Part[ies]” under the Confidentiality Protocols absent a further order of the Court.

3. ~~2.~~ The claims administrator shall turn over all Proofs of Claim and Proofs of Interest filed against the Debtors to ~~the undersigned~~ counsel for the Tillman Opposing Investors within fourteen (14) calendar days of entry of this order. All such Proofs of Claim and Proofs of Interest shall be deemed produced to the Tillman Permitted Parties on a “Professional Eyes Only” basis and their contents shall not be shared or otherwise disclosed to the Tillman Opposing Investors absent a further order of the Court.

END OF ORDER

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